

ANNUAL TAX REPORT

-OF-

TELECOMMUNICATIONS COMPANIES

REPORT OF

_____ SCC I.D.# _____

-TO THE-

STATE CORPORATION COMMISSION OF VIRGINIA

FOR THE YEAR 2005

This report must be filed in **Duplicate** with the State Corporation Commission annually,
on or before the **Fifteenth Day of April**.

General Instructions

Each company or person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service, or a person authorized by the Federal Communications Commission to provide commercial mobile service as defined in § 332(d)(1) of the Communications Act of 1934, as amended, where such service includes cellular mobile radio communications services or broadband personal communications services; or a person holding a certificate issued pursuant to § 214 of the Communications Act of 1934, as amended, authorizing domestic telephone service, and belonging to an affiliated group including a person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service, will receive TWO copies of this form. The proper officer or person will furnish the information asked for as soon as possible, but no later than APRIL FIFTEENTH, and return both copies to the DIRECTOR, PUBLIC SERVICE TAXATION DIVISION, STATE CORPORATION COMMISSION, 4th Floor Tyler Building, 1300 East Main Street, P.O. Box 1197, Richmond, Virginia 23218.

Each question must be answered and SOME NOTATION must be made after every question to indicate that it has not been overlooked. Reference to returns of former years may not take the place of required entries.

Name of Company _____

Location of principal office in Virginia (if applicable) _____

Name, title, address, telephone number, and email address of person to whom ALL correspondence, including tax bills, should be sent:

Name _____ Title _____ Address _____

Telephone No. _____ Email _____

PRINCIPAL OFFICERS (If Applicable)

NAME	TITLE	ADDRESS

OATH

STATE OF _____

County or City of _____ to-wit:

I, _____, _____ (Title)

of the company or persons named above, on oath, do say that the following return has been prepared from the original records of the company, that I have read it and that it is true to the best of my knowledge, information and belief; and I hereby acknowledge due service of notice that on April 15, 2005

the State Corporation Commission will proceed to assess the value of the property of the said Company, and all other subjects of taxation, for taxation according to law, for the current year.

(Name) _____

(Title) _____

Subscribed and sworn to before me, this _____ day of _____, 2005

Notary Public

**INSTRUCTIONS
FOR FILING
ANNUAL TAX REPORT OF
TELECOMMUNICATIONS COMPANIES**

2---

Please follow these instructions when preparing your Tax Report:

1. All reports must be notarized and are due in this office no later than April 15 of each year.
2. Make sure all property owned or leased is reported at **original cost**. The only leased property not assessed is land, buildings, towers and vehicles. These are considered leased if not in the exact name of the company filing.
3. Please provide a separate spreadsheet listing each class of property and the year it was purchased. This will enable us to calculate the percent condition for each class of property. Failure to provide this information could result in a higher percent condition.
4. **Make sure that all property is listed alphabetically, cities first then counties and towns. Also indicate the district, if any, in which the property is located and include the district codes in the columns provided. Please include subtotals for each district as well as grand totals for each locality.**
5. Enclosed is a real estate transaction form to be completed if your company purchases or owns any land under the name certificated by the SCC or licensed by the FCC. **This form should be returned to this office by February 1st of each year.**
6. Although leased land, buildings and towers will not be assessed, you are still required to give this office addresses of all leased sites. (Remember to report the dollars associated with improvements made on leased property.)
7. Computer software, as defined by § 58.1 - 1101 A 8, is intangible personal property not subject to assessment by the SCC. Software should not be reported, but proper documentation must accompany the tax report.
8. Tax reports can be computerized with approval by this office. Reports must be filed on 8 1/2 x 14 paper. Paper should be of a quality that will ensure its preservation as long as possible in its original form. Be sure to leave a one inch left margin for binding purposes.
9. **Each company is required to file with the annual tax report a copy of their last audited financial reports showing the Virginia portion of property and gross receipts.**
10. Please visit our website at <http://www.scc.virginia.gov/division/pst> for information about the Public Service Taxation Division, Virginia Code references, and online forms.

Listed below is the page and class where your property should be reported:

1. Page 5, Class 1 - Any pole lines and underground conduit.
2. Page 6 & 6A, Class 2 - List your cable under the appropriate column. (Aerial, underground, buried, submarine, and coaxial cable and aerial wire.)
3. Page 7, Class 3A-1 - Land, Buildings, and PCS/Cellular Towers.
4. Page 8, Class 3A-2 - Antennas.
5. Page 9, Class 3B - Switching and Electronic Equipment.
6. Page 10, Class 3C - Any phones, PBX's, and Deregulated Equipment.
7. Page 11, Class 3D-1 - List automobiles and trucks owned by your company in the locality that they are garaged. (Do not report leased vehicles.)
8. Page 12, Class 3D-2 - List furniture, office equipment, computers, copy machines, and any other related equipment.
9. Page 13, Class 3E - Materials and Supplies and Plant Under Construction. It is important, if possible, to report material value in column (G).
10. Page 14, Class 4 - Merchants' Capital - Any inventory, such as phones, for resale.
11. Page 15, Gross Receipts - All gross revenue generated by your company. This includes intrastate revenue, as well as, the interstate portion of Virginia Revenue. If you have any questions concerning where revenue should be reported on this page, please contact this office. (Any questions about the actual computation of the minimum tax should be directed to the Department of Taxation (804) 367-8037.)
12. Title 58.1 - Chapter 26 of the Code of Virginia deals with the assessment of Property and Special Regulatory Revenue Tax.
13. Title 58.1 - 400.1 deals with Gross Receipts subject to Minimum Tax.
14. Make sure once this report is completed that it is signed and notarized on page 1.

If you have any other property than what is listed above and are uncertain where it should be reported, please contact this office at (804)371-9679.

TO ALL TELECOMMUNICATIONS COMPANIES

Contribution of Telephone Plant shall include donations or contributions in property from individuals, states, municipalities or governmental agencies. This property is to be reported and assessed by the State Corporation Commission.

WE ARE REQUESTING THE FOLLOWING INFORMATION BE INCLUDED WITH YOUR TAX REPORT IN ORDER TO MAINTAIN A RECORD OF YOUR CONTRIBUTIONS.

1. Does your company have any Contribution of Telephone Plant?
Yes _____ No _____
2. If your answer to Question #1 is "Yes", please provide this office with the following information:

a. Is Contribution of Telephone Plant included in Schedule 12-A of Form M as filed with the Accounting Division of this Commission?
Yes _____ No _____

b. Please furnish the cumulative amount of Contribution for each Plant Account as of January 1.

<u>Account</u>	<u>Amount of Contribution</u>
Buildings	\$ _____
Central Office Equipment	_____
Station Apparatus	_____
Public Telephone Equipment	_____
Pole Line	_____
Aerial Cable	_____
Underground Cable	_____
Buried Cable	_____
Submarine Cable	_____
Coaxial Cable	_____
Aerial Wire	_____
Underground Conduit	_____
Furniture and Office Equipment	_____
Other Communication Equipment	_____
Autos and Trucks	_____
Work Equipment	_____
Other Property not included above	_____
TOTAL	\$ _____

ANNUAL TAX REPORT
OF
TELECOMMUNICATIONS COMPANIES
COVERING

NAME OF COMPANY

SUMMARY OF REAL AND PERSONAL PROPERTY FOR THE YEAR 2005

CLASS NUMBER AND TITLE		ORIGINAL COST REPORTED BY THE COMPANY	VALUE ASSESSED BY THE STATE CORPORATION COMMISSION
(A)		(B)	(C)
CLASS 1	POLE LINE AND CONDUIT		
CLASS 2	WIRE LINES		
CLASS 3A-1	LAND, BUILDINGS AND TOWERS		
CLASS 3A-2	ANTENNAS		
CLASS 3B	CENTRAL OFFICE EQUIPMENT		
CLASS 3C	STATION EQUIPMENT		
CLASS 3D-1	GENERAL EQUIPMENT-AUTOMOBILES AND TRUCKS		
CLASS 3D-2	GENERAL EQUIPMENT-OTHER EQUIPMENT		
CLASS 3E	MATERIAL AND SUPPLIES-PLANT UNDER CONSTRUCTION, ETC.		
	TOTAL VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY		
CLASS 4	MERCHANTS' CAPITAL		
	STATEMENT OF GROSS RECEIPTS		

*Make sure all property owned or leased is reported at original cost. The only leased property not assessed is land, buildings, towers and vehicles. These are considered leased if not in the exact name of the company filing.

TELECOMMUNICATIONS COMPANIES -- CLASS 1 -- POLE LINE AND CONDUIT

[illegible]

TELECOMMUNICATIONS COMPANIES -- CLASS 2 -- WIRE LINES

[illegible]

TELECOMMUNICATIONS COMPANIES -- CLASS 3A-1 -- LAND, BUILDINGS, AND TOWERS

If the property owned is on leased land, please provide its address in Column (F) and indicate the land as leased in Column (G)

[illegible]

TELECOMMUNICATIONS COMPANIES -- CLASS 3B -- CENTRAL OFFICE EQUIPMENT

Included in this class should be digital and electronic switching equipment, analog equipment, transmission equipment, circuit equipment and any other similar types of equipment.

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	Site ID	Type of Equipment	Total Cost of Complete Unit Reported by the Company Whole Dollars (F)	Total of Unit Cost for Each Tax District Reported by the Company Whole Dollars (G)	Value Assessed by the State Corporation Commission	
	City or County	District or Town						Whole Dollars	Whole Dollars
								District or Town	Total for County or City
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
	TOTALS								

TELECOMMUNICATIONS COMPANIES -- CLASS 3C -- STATION EQUIPMENT

[illegible]

11---

11---

[illegible]

TELECOMMUNICATIONS COMPANIES -- CLASS 3E -- MATERIAL AND SUPPLIES -- PLANT UNDER CONSTRUCTION, ETC.

13---

[illegible]

MERCHANTS' CAPITAL -- CLASS 4

Each company or person engaging in the sale of accessories or other merchandise in connection with its business must return their Merchants' Capital on this form. Merchants' Capital must be reported in the locality in which it is stored. All inventories and returns with reference to Merchants' Capital shall be as of the beginning of business on January First of the tax year.

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		District Code	Description	Original Cost of Inventory in Stock	Assessed by the State Corporation Commission
	City or County	District or Town				
	(A)	(B)	(C)	(D)	(E)	(F)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
	TOTALS					

STATEMENT OF GROSS RECEIPTS

SCC ID # _____

---15

Statement showing the Gross Receipts of Telecommunications Companies in the Commonwealth of Virginia for the year ending **December 31, 2004**, subject to the Minimum Tax and to the Special Regulatory Revenue Tax pursuant to Title 58.1, Chapter 3, Article 10, and Chapter 26, Article 5, Code of Virginia. (All work papers and financial operating reports or forms should be filed to verify any revenue reported on this page.)

CLASS OF RECEIPTS		GROSS RECEIPTS SUBJECT TO		CLASS OF RECEIPTS (CONT'D)		GROSS RECEIPTS SUBJECT TO	
		MINIMUM TAX	SPECIAL REVENUE TAX			MINIMUM TAX	SPECIAL REVENUE TAX
	<u>Local Network Services Revenues</u>				<u>Miscellaneous Revenues</u>		
5001	Basic Area Revenue			5230	Directory Revenue		
5002	Optional Extended Area Revenue			5240	Rent Revenue		
5003	Cellular Mobile Service Revenue			5250	Corporate Operations Revenue		
5004	Other Mobile Service Revenue						
				5261	Special Billing Arrangement Revenue		
5000	Total Basic Local Service Revenue			5262	Customer Operations Revenue		
				5263	Plant Operations Revenue		
5010	Public Telephone Revenue			5264	Other Incidental Regulated Revenue		
5040	Local Private Line Revenue			5269	Other Revenue Settlements		
5050	Customer Premises Revenue						
5060	Other Local Exchange Revenue			5260	Total Miscellaneous Revenue		
5069	Other Local Exchange Revenue Settlements						
				5270	Carrier Billing and Collection Revenue		
	Total Local Network Services Revenues			5280	Nonregulated Operating Revenue		
	<u>Network Access Services Revenues</u>				Total Miscellaneous Revenues		
					Telecommunications Relay Service Surcharge		
5081	End User Revenue				Misc. Income (Sales of Customer Provided Equipment - Gross)		
5082	Switched Access Revenue						
5083	Special Access Revenue				Total Gross Receipts		
5084	State Access Revenue						
					<u>Deductions:</u>		
					Unbundled Network Facilities		
5080	Total Network Access Revenue				Completion, Origination or Interconnection of Telephone Calls with Taxpayer's Network		
					Transport of Telephone Calls over Taxpayer's Network		
	<u>Long Distance Network Services Revenues</u>				Taxpayer's Telephone Services for Resale		
					Revenue Billed on behalf of a Telephone Company or Person which are later paid to that Company		
5100	Long Distance Message Revenue						
5111	Long Distance Inward-Only Revenue				Total		
5112	Long Distance Outward-Only Revenue						
					E-911 Wireless Service Only (Section 56-484.10)		
5110	Total Unidirectional Long Distance Revenue				Video Programming (Special Tax Deduction Only)		
					Pay Telephone Revenue OTHER THAN LINE CHARGE (Special Tax Only)		
5121	Subvoice Grade Long Distance Private Network Revenue				Interstate Revenue Long Distance		
5122	Voice Program Grade Long Distance Private Network Revenue				Interstate Telegraph Commissions		
5123	Audio Program Grade Long Distance Private Network Revenue						
5124	Video Program Grade Long Distance Private Network Revenue				Uncollectible Operating Revenues		
5125	Digital Transmission Long Distance Private Network Revenue				Amount actually written off		
5126	Long Distance Private Network Switching Revenue				Less: collections of amounts previously written off		
5128	Other Long Distance Private Network Revenue				Net Uncollectible		
5129	Other Long Distance Private Network Revenue Settlements				Less: Interstate Uncollectible Revenues		
5120	Total Long Distance Private Network Revenue				Total: Deductible Uncollectible Revenues		
5160	Other Long Distance Revenue				Total Deductions		
5169	Other Long Distance Revenue Settlements						
	Total Long Distance Network Services Revenues				Total Taxable Receipts		